

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff	)	Civil Action
	)	No. 09-cv-2065
vs.	)	
	)	
ROY MENTZER;	)	
ROY MENTZER, Administrator of	)	
the Estate of Laverne Mentzer;	)	
ROY MENTZER, Trustee of	)	
Groff Run Valley Trust;	)	
and	)	
JOHN MICHAEL CRIM, Trustee of	)	
Allied Enterprises	)	
	)	
Defendants	)	

O R D E R

NOW, this 22nd day of March, 2012, upon consideration of the following documents:

1. Motion to Vacate Default Judgment ("Motion to Vacate Default"),<sup>1</sup> which motion was filed pro se by defendant John Michael Crim, Trustee of Allied Enterprises, on August 26, 2011 (Document 58);
2. Defendant Allied Enterprises' Response to Amended Complaint for Federal Taxes, which response was filed by defendant John Michael Crim on August 26, 2011 (Document 59); and
3. United States' Response to Crim's Motion to Set Aside Default, which response was filed September 12, 2011 (Document 60);

and for the reasons expressed in the accompanying Opinion,

IT IS ORDERED that the Motion to Vacate Default is denied.

BY THE COURT:

/s/ James Knoll Gardner  
James Knoll Gardner  
United States District Judge

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<sup>1</sup> See footnote 1 of the accompanying Opinion.